

# STATE OF ARIZONA

Department of Revenue  
Office of Economic Research & Analysis  
Facsimile – (602) 716-7991



## QUALIFYING FOSTER CARE CHARITABLE ORGANIZATION (QFCO) APPLICATION FOR CERTIFICATION

---

### Section I: Contact Information

---

(Please type or print clearly)

#### ORGANIZATION *(Will appear on Dept. of Revenue website)*

\_\_\_\_\_  
Name of Charitable Organization

\_\_\_\_\_  
Address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip Code

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Website

#### PRIMARY POINT OF CONTACT *(Required for AZ Dept. of Revenue correspondence)*

☐ Mr ☐ Ms ☐ Mrs

\_\_\_\_\_  
Officer of Charitable Organization

\_\_\_\_\_  
Title

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip Code

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Email Address

**Section II: Affidavit**

I hereby certify that \_\_\_\_\_  
(Name of Charitable Organization)

meets each of the following criteria to be considered as a Qualifying Foster Care Charitable Organization:

- 1) ARS § 43-1088.L.3 states that a "qualifying charitable organization" means a charitable organization that is exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code or is a designated community action agency that receives community block grant program monies pursuant to 42 United States Code, Section 9901. I have enclosed a copy of my organization's 501(c)(3) status or copy of verification that my organization is a designated community action agency.

My organization meets this criteria: \_\_\_\_\_  
(initial here)

- 2) ARS § 43-1088.L.3 states that an organization must spend at least fifty percent of its budget on services to Arizona residents who receive Temporary Assistance for Needy Families (TANF) benefits or low-income residents and their households (individuals living at or under 150% of the federal poverty level) or children who have a chronic illness or physical disability (defined as children who are under 21 years of age and whose primary diagnosis is a severe physical condition which may require ongoing medical or surgical intervention). As defined in ARS § 43-1088.L.5, "services" means cash assistance, medical care, child care, food, clothing, shelter, job placement and job training services or any other assistance that is reasonably necessary to meet immediate basic needs and that is provided and used in this state.

**Services Provided** (select all that apply)

- |  |                                   |                                       |  |
|--|-----------------------------------|---------------------------------------|--|
| <input type="checkbox"/> Cash Assistance | <input type="checkbox"/> Clothing | <input type="checkbox"/> Medical Care | <input type="checkbox"/> Job Placement |
| <input type="checkbox"/> Food            | <input type="checkbox"/> Shelter  | <input type="checkbox"/> Child Care   | <input type="checkbox"/> Job Training  |
| <input type="checkbox"/> Other: _____    |                                   |                                       |  |

(immediate basic need)

**Population Served** (select all that apply)

- ☐ Temporary Assistance for Needy Families recipients  
☐ Low Income  
☐ Children who have a Chronic Illness or Physical Disability

My organization meets this criteria: \_\_\_\_\_  
(initial here)

- 3) I have enclosed a copy of my financial statements for the prior operating year specifying the amount spent on services (as defined above) to residents of Arizona who are:
- Temporary Assistance of Needy Families (TANF) benefit recipients,
  - Low income residents of Arizona or
  - Children who have a chronic illness or physical disability.

My organization meets this criteria: \_\_\_\_\_  
(initial here)

- 4) My organization plans to continue spending at least fifty percent of our budget in the future on services (as defined above) to residents of Arizona who are:
- Temporary Assistance of Needy Families (TANF) benefit recipients,
  - Low income residents of Arizona or
  - Children who have a chronic illness or physical disability.

My organization meets this criteria: \_\_\_\_\_  
(initial here)

- 5) ARS § 43-1088.J.4 states that a "qualifying charitable organization" does not provide, pay for, or provide coverage of abortions. Does your organization do any of the following?
- |                                   |           |          |
|-----------------------------------|-----------|----------|
| 1. Provide abortions?             | Yes _____ | No _____ |
| 2. Pay for abortions?             | Yes _____ | No _____ |
| 3. Provide coverage of abortions? | Yes _____ | No _____ |

**Note: You must answer "no" to all 3 questions in order to qualify to be considered as a Qualifying Charitable Organization.**

My organization does **NOT** do any of the above activities: \_\_\_\_\_  
(initial here)

## APPLICATION FOR QUALIFYING FOSTER CARE CHARITABLE ORGANIZATION CERTIFICATION

- 6) ARS § 43-1088.J.4 also states that a “qualifying charitable organization” does not financially support any other entity that provides, pays for, or provides coverage of abortions. Does your organization financially support any other organization that does any of the following?

1. Provide abortions?	Yes _____	No _____
2. Pay for abortions?	Yes _____	No _____
3. Provide coverage of abortions?	Yes _____	No _____

**Note: You must answer “no” to all 3 questions in order to qualify to be considered as a Qualifying Charitable Organization.**

My organization does **NOT** financially support any other organization that does any of the above activities: \_\_\_\_\_  
(initial here)

- 7) ARS § 43-1088.L.4 states that a “qualifying foster care charitable organization” means a qualifying charitable organization that each operating year provides services to at least two hundred qualified individuals in this state and spends at least fifty percent of its budget on services to qualified individuals in this state. For the purposes of this paragraph, “qualified individual” means a foster child as defined in ARS § 8-501 or a person who is under twenty-one years of age and who is participating in a transitional independent living program as prescribed by ARS § 8-521.01. As defined in ARS § 43-1088.L.5, “services” means cash assistance, medical care, child care, food, clothing, shelter, job placement and job training services or any other assistance that is reasonably necessary to meet immediate basic needs and that is provided and used in this state”.

**Number of Foster Children Served Each Year:** \_\_\_\_\_

**Number of People Under 21 Years of Age Participating in  
Transitional Independent Living Program Served Each Year:** \_\_\_\_\_

My organization meets this criteria: \_\_\_\_\_  
(initial here)

- 8) My organization plans to continue spending at least fifty percent of our budget in the future on services (as defined above) to **qualified individuals**.

My organization meets this criteria: \_\_\_\_\_  
(initial here)

---

### Section III: Addendums

---

Include the following documentation with your application for Qualifying Foster Care Charitable Organization (QFCO). Refer to the Instructions document for detailed guidelines.

- 1) **Description of Services/Narrative:** In the context of the law, describe:
  - The qualified service(s) that your organization provides.
  - The qualified population(s) your organization serves.
  - How 50% or more of your operating budget is spent on the services the law identifies for families that receive TANF, or for Arizona resident low income households, or for children who have a chronic illness or physical disability.
  - How 50% or more of your operating budget is also spent on services to foster children and/or qualifying individuals in a transitional independent living program.
  - How your organization identifies and verifies that individuals served meet the statutory definition of “qualified individuals” in the foster care system.
- 2) **Financial Statements:** Submit a copy of your financial statements for the prior operating year indicating:
  - The amount spent on services that provide a basic need to Arizona residents who are low income, TANF recipients, or children who have a chronic illness or physical disability.
  - Include the amount spent on services to qualifying individuals in Arizona.
- 3) **Federal Tax Exemption:** Submit a copy of your federal 501(c)(3) letter or a copy of your status as a community action agency that receives community services block grant program monies.

Send entire application form and addendums to: Arizona Department of Revenue, OERA  
Attn: Jaclyn AaronsCooke  
PO Box 29099  
Phoenix, AZ 85038

---

***Section III: Notary***

---

I declare and affirm under penalty of perjury that the statements made herein are true and correct to the best of my knowledge, information, and belief.

\_\_\_\_\_  
Name of Charitable Organization

\_\_\_\_\_  
Printed Name of Officer

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature of Officer

State of \_\_\_\_\_ )

County of \_\_\_\_\_ )

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_, before me personally appeared \_\_\_\_\_ (name of signer), whose identity was proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to this document, and who acknowledged that he/she signed the above/attached document.

(seal)

\_\_\_\_\_  
Signature of Notary Public

My commission expires \_\_\_\_\_